

HOUSE BILL 2462

By Litz

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 1, relative to county boards of
equalization.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-401, is amended by adding a
new subsection thereto, as follows:

(d) Members of a county board of equalization shall have:

(1) Graduated from a high school, completed high school in a home
school program, or obtained a GED;

(2) Experience in the appraisal of property or the values of property;

(3) Appropriate knowledge of technical terms commonly used in or related
to real estate appraising and economic concepts applicable to real estate; and

(4) Knowledge of theories and methods of depreciation, cost estimating,
methods of capitalization, and the mathematics of real estate.

SECTION 2. This act shall take effect July 1, 2008, the public welfare requiring it, and
shall apply only to persons appointed to county boards of equalization after the effective date of
this act.